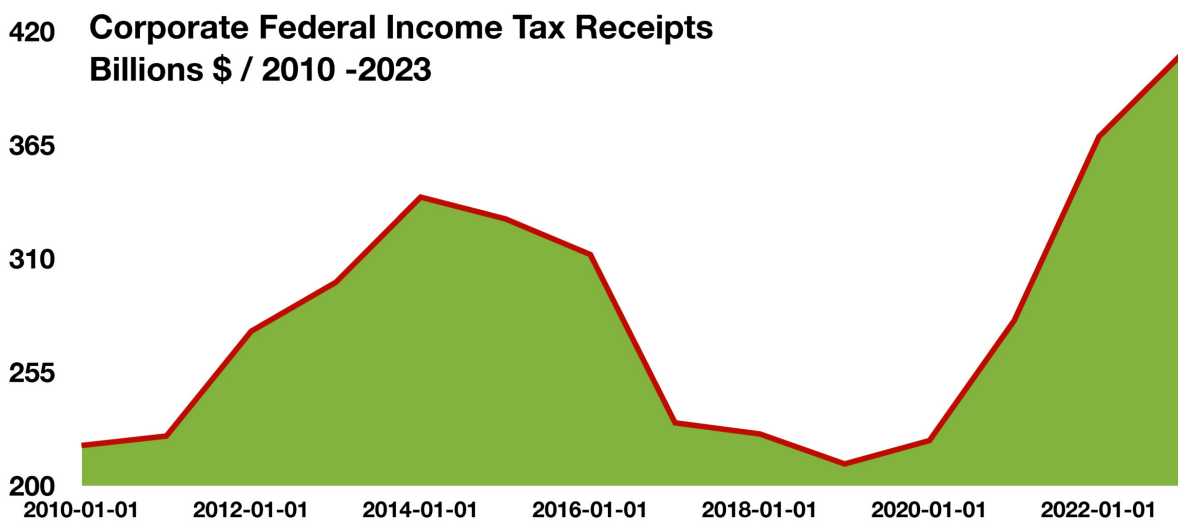


Corporate Income Taxes Have Actually Been Increasing - Taxation

An escalating debate surrounding taxes imposed on U.S. corporations has evolved as the presidential election approaches. The federal government receives taxes from both individuals and corporations based on taxation rates and income calculations. Contrary to popular believe, receipts on corporate income taxes have actually risen over the past three presidential administrations.

The primary factors affecting corporate tax revenue include corporate tax rates and economic conditions. Corporations tend to have larger profitability during periods of economic expansion thus paying more in corporate taxes regardless of the tax rate. A slowing economy as well as lower corporate tax rates can also reduce corporate tax receipts. Arguments have been made where lower corporate tax rates during slowing economic environments may help stimulate the economy whereas companies have been enticed to hire and invest more.

Sources: U.S. Treasury, IRS



PlanRock offers investment due diligence services for Investment professionals. PlanRock offers Exchange Traded Funds on the New York Stock Exchange. See prospectus for more details. Please contact 800-677-6025 or go to www.PlanRock.com for more information about how we can help you reach your goals.

© PlanRock Investments, LLC. The content above is available for use only by authorized subscribers, clients and where permissible as such. This content is not authorized for resale. Past performance does not guarantee future results. The sources we use are believed to be reliable, but their accuracy is not guaranteed.